

ABSTRACT OF THE DISCLOSURE

A partial oxide film (31) with well regions formed therebeneath isolates transistor formation regions in an SOI layer (3) from each other. A p-type well region (11) is formed beneath part of the partial oxide film (31) which isolates NMOS transistors from each other, and an n-type well region (12) is formed beneath part of the partial oxide film (31) which isolates PMOS transistors from each other. The p-type well region (11) and the n-type well region (12) are formed in side-by-side relation beneath part of the partial oxide film (31) which provides isolation between the NMOS and PMOS transistors. A body region is in contact with the well region (11) adjacent thereto. An interconnect layer formed on an interlayer insulation film (4) is electrically connected to the body region through a body contact provided in the interlayer insulation film (4). A semiconductor device having an SOI structure reduces a floating-substrate effect.